

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 00-0175

Sales Tax

Calendar Years 1995, 1996, 1997, 1998, Partial Year 8/30/99

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ISSUE(S)

I. Selling at Retail— Sales Tax not Remitted

Authority: 45 IAC 2.2-6-8; IC 6-8.1-5-1

Taxpayer protests duplication of audit assessment.

STATEMENT OF FACTS

The Taxpayer operated a business and made retail transactions without obtaining a registered retail merchant's certificate. The taxpayer registered the business during the audit investigation. The taxpayer also collected Indiana Sales Tax and did not remit these taxes to the Department. The audit was based upon information; i.e., net receipts from 1120S returns and from daily sales sheets provided by the Power of Attorney.

I. Selling at Retail – Sales Tax not remitted

DISCUSSION

In reviewing the audit report and the file, it is noted that the assessment stems from information obtained from taxpayer's own records. The taxpayer filed sales tax returns after the audit was completed which cannot be relied upon.

Taxpayer's only argument is that the same tax was charged to another location. The Department has determined that the referenced taxpayer's location is correct based upon information contained in the audit. Adjustments will be made to the related file.

FINDING

Taxpayer's protest is denied.